



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF NEENAH WATER UTILITY

Principal Office: 211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF NEENAH WATER UTILITY**Utility Address:** 211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

When was utility organized? 10/4/1893**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR LARRY A WETTERING P.E.**Title:** DIRECTOR**Office Address:**

211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

Telephone: (920) 886 - 6182**Fax Number:** (920) 886 - 6183**E-mail Address:** lwettering@ci.neenah.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR. GEORGE SCHERCK**Title:** MAYOR/PRESIDENT**Office Address:**

211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

Telephone: (920) 886 - 6105**Fax Number:** (920) 886 - 6109**E-mail Address:** gscherck@ci.neenah.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: AARON WORTHMAN**Title:** AUDIT MANAGER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 240 - 2412**Fax Number:** (608) 249 - 8532**E-mail Address:** aworthman@virchowkrause.com**Date of most recent audit report:** 3/24/2004**Period covered by most recent audit:** YEAR ENDING, DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR LARRY A WETTERING, P.E.**Title:** DIRECTOR**Office Address:**211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426**Telephone:** (920) 886 - 6182**Fax Number:** (920) 886 - 6183**E-mail Address:** lwettering@ci.neenah.wi.us

Name of utility commission/committee: City of Neenah Water Commission

Names of members of utility commission/committee:MR KENNETH CLUSMAN, COMMISSIONER
MR MARK LANGE, CITY COUNCIL REPRESENTATIVE
MR MICHAEL MASON, SECRETARY
HON GEORGE SCHERCK, MAYOR / PRESIDENT
MR MICHAEL SMABY, VICE PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,886,481	3,865,422	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,800,393	1,781,343	2
Depreciation Expense (403)	579,549	652,305	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	509,309	488,897	5
Total Operating Expenses	2,889,251	2,922,545	
Net Operating Income	997,230	942,877	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	997,230	942,877	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,482	931	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	50,351	93,775	10
Miscellaneous Nonoperating Income (421)	726,930	0	11
Total Other Income	778,763	94,706	
Total Income	1,775,993	1,037,583	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	98,668	0	13
Total Miscellaneous Income Deductions	98,668	0	
Income Before Interest Charges	1,677,325	1,037,583	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	544,242	430,494	14
Amortization of Debt Discount and Expense (428)	22,716	19,571	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,112	7,232	17
Other Interest Expense (431)	0	525	18
Interest Charged to Construction--Cr. (432)	37,111	0	19
Total Interest Charges	533,959	457,822	
Net Income	1,143,366	579,761	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,402,305	3,824,962	20
Balance Transferred from Income (433)	1,143,366	579,761	21
Miscellaneous Credits to Surplus (434)	6,537,877	10,189	22
Miscellaneous Debits to Surplus--Debit (435)	565,916	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	12,607	12,607	25
Total Unappropriated Earned Surplus End of Year (216)	11,505,025	4,402,305	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,886,481		3,886,481	1
Total (Acct. 400):	3,886,481	0	3,886,481	
Operation and Maintenance Expense (401-402):				
Derived	1,800,393		1,800,393	2
Total (Acct. 401-402):	1,800,393	0	1,800,393	
Depreciation Expense (403):				
Derived	579,549		579,549	3
Total (Acct. 403):	579,549	0	579,549	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	509,309		509,309	5
Total (Acct. 408):	509,309	0	509,309	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	997,230	0	997,230	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	1,482		1,482	8
Total (Acct. 415-416):	1,482	0	1,482	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNED ON INVESTMENTS & OPERATING RE	50,351	0	50,351 11
Total (Acct. 419):	50,351	0	50,351
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		726,930	726,930 12
NONE	0	0	0 13
Total (Acct. 421):	0	726,930	726,930
TOTAL OTHER INCOME:	51,833	726,930	778,763
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		98,668	98,668 15
NONE	0	0	0 16
Total (Acct. 426):	0	98,668	98,668
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	98,668	98,668
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	544,242		544,242 17
Total (Acct. 427):	544,242	0	544,242
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF REVENUE BOND DISCOUNTS, EXPEI	22,716		22,716 18
Total (Acct. 428):	22,716	0	22,716
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	4,112		4,112 20
Total (Acct. 430):	4,112	0	4,112
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
INTEREST ALLOCATED TO CONSTRUCTION WORK IN PF	37,111		37,111 22
Total (Acct. 432):	37,111	0	37,111
TOTAL INTEREST CHARGES:	533,959	0	533,959
NET INCOME:	515,104	628,262	1,143,366
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,402,305	0	4,402,305 23
Total (Acct. 216):	4,402,305	0	4,402,305
Balance Transferred from Income (433):			
Derived	515,104	628,262	1,143,366 24
Total (Acct. 433):	515,104	628,262	1,143,366
Miscellaneous Credits to Surplus (434):			
CONTRIBUTED PLANT PRIOR TO 2003	0	6,537,877	6,537,877 25
Total (Acct. 434):	0	6,537,877	6,537,877
Miscellaneous Debits to Surplus--Debit (435):			
DERIVED DEPRECIATION ON CONTRIBUTED PLANT PRIOR TO 2003	0	565,916	565,916 26
Total (Acct. 435)--Debit:	0	565,916	565,916
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
DIVIDEND ON CITY INITIAL INVESTMENT IN UTILITY	12,607	0	12,607 28
Total (Acct. 439)--Debit:	12,607	0	12,607
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,904,802	6,600,223	11,505,025

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	14,867				14,867	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	13,273				13,273	2
Payroll	112				112	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	13,385	0	0	0	13,385	
Net income (or loss)	1,482	0	0	0	1,482	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,886,481	0	0	0	3,886,481	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	5,678				5,678	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,880,803	0	0	0	3,880,803	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	710,747	104,917	815,664	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	112	0	112	6
Other nonutility expenses			0	7
Water utility plant accounts	47,808	15,654	63,462	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	120,571	(120,571)	0	18
All other accounts			0	19
Total Payroll	879,238	0	879,238	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	30,065,071	26,390,462	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,369,815	5,526,881	2
Net Utility Plant	23,695,256	20,863,581	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	23,695,256	20,863,581	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	60,383	60,383	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	60,383	60,383	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,316,610	969,278	8
Special Funds (125-128)	758,847	621,084	9
Total Other Property and Investments	3,135,840	1,650,745	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	105,684	215,847	10
Special Deposits (132-134)	3,025	4,560	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	3,163,167	1,054,347	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	591,633	441,948	15
Other Accounts Receivable (143)	139,076	131,540	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	228,850	137,135	18
Materials and Supplies (151-163)	52,083	30,273	19
Prepayments (165)	2,737	330	20
Interest and Dividends Receivable (171)	26,850	2,231	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	0	250	23
Total Current and Accrued Assets	4,313,305	2,018,661	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	317,132	189,330	24
Other Deferred Debits (182-186)	765,551	177,314	25
Total Deferred Debits	1,082,683	366,644	
Total Assets and Other Debits	32,227,084	24,899,631	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,298,107	420,237	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	11,505,025	4,402,305	28
Total Proprietary Capital	14,803,132	4,822,542	
LONG-TERM DEBT			
Bonds (221-222)	14,970,000	9,435,000	29
Advances from Municipality (223)	80,100	156,963	30
Other Long-Term Debt (224)	174,952	227,301	31
Total Long-Term Debt	15,225,052	9,819,264	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	729,580	50,261	33
Payables to Municipality (233)	454,651	229,816	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	467,577	445,816	36
Interest Accrued (237)	51,878	38,470	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	10,950	10,325	41
Total Current and Accrued Liabilities	1,714,636	774,688	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	132,699	146,124	43
Other Deferred Credits (253)	197,526	0	44
Total Deferred Credits	330,225	146,124	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	154,039	153,485	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	154,039	153,485	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	9,183,528	49
Total Liabilities and Other Credits	32,227,084	24,899,631	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	26,390,462	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	21,320,916	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,225,740	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,518,415				9
Total Utility Plant	30,065,071	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,717,013	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	652,802	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	6,369,815	0	0	0	
Net Utility Plant	23,695,256	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	5,526,881				5,526,881	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	579,549				579,549	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	58,209				58,209	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	36,211				36,211	10
Other credits (specify):						11
Transportation Clearing	24,662				24,662	12
Total credits	698,631	0	0	0	698,631	13
Debits during year						14
Book cost of plant retired	488,449				488,449	15
Cost of removal	20,050				20,050	16
Other debits (specify):						17
					0	18
Total debits	508,499	0	0	0	508,499	19
Balance end of year (111.1)	5,717,013	0	0	0	5,717,013	20

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	98,668				98,668	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	565,916				565,916	10
Total credits	664,584	0	0	0	664,584	11
Debits during year						12
Book cost of plant retired	10,293				10,293	13
Cost of removal	1,489				1,489	14
Other debits (specify):						15
					0	16
Total debits	11,782	0	0	0	11,782	17
Balance end of year (111.2)	652,802	0	0	0	652,802	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND SOUTH OF WATER PLANT	60,383			60,383	2
Total Nonutility Property (121)	60,383	0	0	60,383	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	60,383	0	0	60,383	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	52,083	30,273	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	<u>52,083</u>	<u>30,273</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
04/01/95, 20 YEAR REVENUE BOND, \$2,500,000	2,358	2358	0	1
04/01/96, 20 YEAR REVENUE BOND, \$2,500,000	29,584	2290	27,294	2
05/01/02, 20 YEAR REVENUE BOND, \$2,430,000	54,690	2891	51,799	3
05/01/98, 20 YEAR REVENUE BOND, \$2,115,000	27,544	1847	25,697	4
07/01/03, 20 YEAR REVENUE BOND, \$6,000,000	89,227	2298	86,929	5
08/01/00, 17 YEAR REVENUE BOND, \$1,365,000	24,698	1655	23,043	6
09/01/01, 13 YEAR ADVANCED REFUNDING BOND, \$1,940,000	111,747	9377	102,370	7
Total			317,132	
Unamortized premium on debt (251)				
NONE				8
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	420,237	1
Changes during year (explain):		
RECLASSIFICATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - TIFD #1	295,309	2
RECLASSIFICATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - TIFD #2	44,343	3
RECLASSIFICATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - TIFD #3	160,653	4
RECLASSIFICATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - TIFD #4	234,484	5
RECLASSIFICATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - TIFD #5	393,639	6
RECLASSIFICATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - TIFD #6	1,071,915	7
RECLASSIFICATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - TIFD #7	677,527	8
Balance end of year	<u>3,298,107</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 REVENUE BOND	04/01/1995	12/01/2003	5.61%	0	1
1996 REVENUE BOND	04/01/1996	12/01/2015	5.13%	1,830,000	2
1998 REVENUE BOND	05/01/1998	12/01/2017	4.85%	1,720,000	3
2000 REVENUE BOND	08/01/2000	12/01/2017	5.42%	1,210,000	4
2001 ADVANCE REFUNDING 1995 BOND	09/01/2001	12/01/2014	4.19%	1,865,000	5
2002 REVENUE BOND	05/01/2002	12/01/2021	4.72%	2,345,000	6
2003 REVENUE BOND	07/01/2003	12/01/2022	3.46%	6,000,000	7
Total Bonds (Account 221):				14,970,000	
Total Reacquired Bonds (Account 222)				0	8

Net amount of bonds outstanding December 31: 14,970,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1998 REFUNDING NOTE	05/01/1998	04/01/2004	4.11%	80,100	1
Total for Account 223				80,100	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	02/01/1997	01/01/2007	3.93%	174,952	2
Total for Account 224				174,952	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	445,816	1
Accruals:		
Charged water department expense	467,577	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	467,577	
Taxes paid during year:		
County, state and local taxes	445,816	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	445,816	
Balance end of year	467,577	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1995 REVENUE BOND	516	5,672	6,188	0	1
2000 REVENUE BOND	5,594	66,889	67,125	5,358	2
1996 REVENUE BOND	8,259	98,656	99,105	7,810	3
2001 ADVANCE REFUNDING BOND	6,252	74,976	75,027	6,201	4
1998 REVENUE BOND	7,221	86,348	86,656	6,913	5
2002 REVENUE BOND	9,009	107,905	108,117	8,797	6
2003 REVENUE BOND		95,810	79,842	15,968	7
Subtotal	36,851	536,256	522,060	51,047	
Advances from Municipality (223)					
NONE	0			0	8
1998 REFUNDING NOTE	1,619	4,112	4,900	831	9
Subtotal	1,619	4,112	4,900	831	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	0	7,986	7,986	0	10
Subtotal	0	7,986	7,986	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	38,470	548,354	534,946	51,878	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
1995-2001 REVENUE BOND RESERVE INVESTMENT	788,485	2
2002-2003 REVENUE BOND RESERVE INVESTMENT	516,725	3
2003 REVENUE BOND PROCEED INVESTMENTS	1,011,400	4
Total (Acct. 124):	2,316,610	
Sinking Funds (125):		
NONE		5
Total (Acct. 125):	0	
Depreciation Fund (126):		
1996 REVENUE BOND DEPRECIATION FUND	250,000	6
1998 REVENUE BOND DEPRECIATION FUND	250,000	7
2000 REVENUE BOND DEPRECIATION FUND	149,999	8
2001 ADVANCED REFUNDING BOND DEPRECIATION FUND	56,287	9
2002 REVENUE BOND DEPRECIATION FUND	40,505	10
2003 REVENUE BOND DEPRECIATION FUND	12,056	11
Total (Acct. 126):	758,847	
Other Special Funds (128):		
NONE		12
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		13
Total (Acct. 132):	0	
Other Special Deposits (134):		
VENDOR CHEMICAL CONTAINER DEPOSITS	3,025	14
Total (Acct. 134):	3,025	
Notes Receivable (141):		
NONE		15
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	591,633	16
Electric		17
Sewer (Regulated)		18
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
NONE		19
Total (Acct. 142):	591,633	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work	73,367	21
Other (specify):		
WASTEWATER & WASTEWATER MONITORING FEES DUE FROM CUSTOMERS	65,709	22
Total (Acct. 143):	139,076	
Receivables from Municipality (145):		
2002-2003 UNPAID WATER SERVICE FEES TRANSFERRED TO PROPERTY TAXES	111,899	23
DEFERRED SPECIAL ASSESSEMENTS & TAX INCREMENTAL FINANCING DISTRICTS	60,107	24
REVENUE BOND RESERVE INVESTMENT INTEREST	19,220	25
WATER-SEWER-STORM WATER SERVICE FEES BILLED TO PUBLIC AUTHORITY CUSTO	16,145	26
SEWER UTILITY SHARE OF COSTS ASSOCIATED WITH BILLING CUSTOMERS	10,277	27
STORM WATER UTILITY SHARE OF COSTS ASSOCIATED WITH BILLING CUSTOMERS	11,202	28
Total (Acct. 145):	228,850	
Prepayments (165):		
2004 AND BEYOND EXPENSES	2,737	29
Total (Acct. 165):	2,737	
Extraordinary Property Losses (182):		
NONE		30
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
DESIGN AND ENGINEERING OF THE WATER TREATMENT PLANT UPGRADES	407,873	31
STUDY OF THE WATER TREATMENT PLANT CAPACITY AND COMMUNITY NEEDS	128,989	32
DESIGN OF A TELECOMMUNICATIONS TOWER	12,313	33
DEPOSITS PAID TO VENDORS ON EQUIPMENT ORDERED FOR THE WATER TREATMEN	18,850	34
Total (Acct. 183):	568,025	
Clearing Accounts (184):		
NONE		35
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		36
Total (Acct. 185):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
DEFERRED SPECIAL ASSESSMENTS RECEIVABLE	197,526	37
Total (Acct. 186):	197,526	
Payables to Municipality (233):		
UTILITY PAYROLL EXPENSE	34,821	38
MISCELLANEOUS OPERATING EXPENSES - PHONE, POSTAGE, ETC.	121,018	39
SEWER FEES BILLED TO CUSTOMERS	130,629	40
STORM WATER FEES BILLED TO CUSTOMERS	102,474	41
WASTEWATER & WASTEWATER MONITORING FEES BILLED TO CUSTOMERS	65,709	42
Total (Acct. 233):	454,651	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	197,526	43
Total (Acct. 253):	197,526	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	19,147,728	0	0	0	19,147,728	1
Materials and Supplies	41,178	0	0	0	41,178	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,621,947	0	0	0	5,621,947	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	13,566,959	0	0	0	13,566,959	
Net Operating Income	997,230	0	0	0	997,230	7
Net Operating Income as a percent of						
Average Net Rate Base	7.35%	N/A	N/A	N/A	7.35%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

The City of Neenah Finance Department will be responsible for billing utility service fees to customers and all related accounting operations associated with the billing process in 2004. In addition, they have taken responsibility for the utility general ledger and all other accounting functions. Therefore, the City Finance Department will be responsible for preparing and filing the 2004 PSC Annual Report.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	9,183,528	0	0	0	0	9,183,528	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	9,183,528					9,183,528	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,693,476	3,679,358	1
Total Sales of Water	3,693,476	3,679,358	
Other Operating Revenues			
Forfeited Discounts (470)	27,076	24,529	2
Miscellaneous Service Revenues (471)	11,958	12,598	3
Rents from Water Property (472)	109,732	96,596	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	44,239	52,341	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	193,005	186,064	
Total Operating Revenues	3,886,481	3,865,422	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	11,111	15,070	8
Pumping Expenses (620-633)	240,190	216,483	9
Water Treatment Expenses (640-652)	714,962	743,214	10
Transmission and Distribution Expenses (660-678)	412,696	355,872	11
Customer Accounts Expenses (901-905)	88,551	121,750	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	332,883	328,954	14
Total Operation and Maintenance Expenses	1,800,393	1,781,343	
Other Operating Expenses			
Depreciation Expense (403)	579,549	652,305	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	509,309	488,897	17
Total Other Operating Expenses	1,088,858	1,141,202	
Total Operating Expenses	2,889,251	2,922,545	
NET OPERATING INCOME	997,230	942,877	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	41	2,497	10,503	1
Commercial	21	735	2,841	2
Industrial				3
Total Unmetered Sales to General Customers (460)	62	3,232	13,344	
Metered Sales to General Customers (461)				
Residential	10,345	492,043	1,461,936	4
Commercial	722	178,109	395,239	5
Industrial	117	693,773	1,159,100	6
Total Metered Sales to General Customers (461)	11,184	1,363,925	3,016,275	
Private Fire Protection Service (462)	122		78,788	7
Public Fire Protection Service (463)	11,217		534,052	8
Other Sales to Public Authorities (464)	33	21,961	51,017	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	22,618	1,389,118	3,693,476	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	534,052	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	534,052	
Forfeited Discounts (470):		
Customer late payment charges	27,076	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	27,076	
Miscellaneous Service Revenues (471):		
EXEMPT METER READING & MAINTENANCE REVENUE	3,402	7
CURB STOP VALVE OFF/ON & METER RECONNECT SERVICE FEES	4,288	8
HYDRANT METER CONNECTION SERVICE FEES	525	9
AFTER HOURS CALL IN & OTHER BILLABLE SERVICE FEES	3,743	10
Total Miscellaneous Service Revenues (471)	11,958	
Rents from Water Property (472):		
WATER TOWER SPACE FOR CELLULAR PHONE ANTENNEA	107,800	11
HYDRANT RENTAL AGREEMENTS WITH BORDERING TOWNSHIPS	1,932	12
Total Rents from Water Property (472)	109,732	
Interdepartmental Rents (473):		
NONE		13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	42,643	14
Other (specify):		
SALE OF SCRAP	1,306	15
RETURNED CHECK PROCESSING FEES	290	16
Total Other Water Revenues (474)	44,239	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	703	670	1
Operation Labor and Expenses (601)	25	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	380	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	715	677	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	9,288	13,723	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	11,111	15,070	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	16,231	15,982	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	136,788	117,656	17
Pumping Labor and Expenses (624)	66,063	61,225	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	1,081	2,017	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	16,491	16,279	22
Maintenance of Structures and Improvements (631)	100	406	23
Maintenance of Power Production Equipment (632)	349	2,060	24
Maintenance of Pumping Equipment (633)	3,087	858	25
Total Pumping Expenses	240,190	216,483	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	42,886	41,789	26
Chemicals (641)	204,495	201,849	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	281,497	254,944	28
Miscellaneous Expenses (643)	37,709	25,078	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	43,757	42,987	31
Maintenance of Structures and Improvements (651)	12,867	28,132	32
Maintenance of Water Treatment Equipment (652)	91,751	148,435	33
Total Water Treatment Expenses	714,962	743,214	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	27,960	26,618	34
Storage Facilities Expenses (661)	9,166	6,803	35
Transmission and Distribution Lines Expenses (662)	61,108	56,065	36
Meter Expenses (663)	30,077	23,416	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	14,926	14,824	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	24,633	24,276	41
Maintenance of Structures and Improvements (671)	936	1,407	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,452	2,035	43
Maintenance of Transmission and Distribution Mains (673)	176,225	163,137	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	50,899	24,058	46
Maintenance of Meters (676)	2,043	1,054	47
Maintenance of Hydrants (677)	13,385	12,103	48
Maintenance of Miscellaneous Plant (678)	(114)	76	49
Total Transmission and Distribution Expenses	412,696	355,872	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	12,478	11,804	50
Meter Reading Labor (902)	12,924	12,686	51
Customer Records and Collection Expenses (903)	57,471	71,919	52
Uncollectible Accounts (904)	5,678	25,341	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	88,551	121,750	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	26,016	25,963	56
Office Supplies and Expenses (921)	6,768	9,485	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	37,892	25,466	59
Property Insurance (924)	17,402	13,949	60
Injuries and Damages (925)	13,938	10,916	61
Employee Pensions and Benefits (926)	216,576	224,091	62
Regulatory Commission Expenses (928)	360	473	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	13,823	16,870	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	108	1,741	67
Total Administrative and General Expenses	332,883	328,954	
Total Operation and Maintenance Expenses	1,800,393	1,781,343	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		467,577	445,816	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,990	15,431	2
Net property tax equivalent		451,587	430,385	
Social Security		57,520	52,855	3
PSC Remainder Assessment		4,403	5,657	4
Other (specify): CAPITALIZED TAXES	2002 YE CWIP TIMES 2003 TAX RATE	(4,201)	0	5
Total tax expense		509,309	488,897	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233528				3
County tax rate	mills		6.192579				4
Local tax rate	mills		9.446785				5
School tax rate	mills		10.719815				6
Voc. school tax rate	mills		2.100545				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.693252				10
Less: state credit	mills		1.492819				11
Net tax rate	mills		27.200433				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.446785				14
Combined School Tax Rate	mills		12.820360				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.267145				17
Total Tax Rate	mills		28.693252				18
Ratio of Local and School Tax to Total	dec.		0.776041				19
Total tax net of state credit	mills		27.200433				20
Net Local and School Tax Rate	mills		21.108656				21
Utility Plant, Jan. 1	\$	26,390,462	26,390,462				22
Materials & Supplies	\$	30,273	30,273				23
Subtotal	\$	26,420,735	26,420,735				24
Less: Plant Outside Limits	\$	556,344	556,344				25
Taxable Assets	\$	25,864,391	25,864,391				26
Assessment Ratio	dec.		0.856426				27
Assessed Value	\$	22,150,937	22,150,937				28
Net Local & School Rate	mills		21.108656				29
Tax Equiv. Computed for Current Year	\$	467,577	467,577				30
Tax Equivalent per 1994 PSC Report	\$	314,207					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	467,577					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,941		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	130,978		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	154,919	0	
PUMPING PLANT			
Land and Land Rights (320)	32,515		12
Structures and Improvements (321)	135,328		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	112,228		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	653,389		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,500		20
Total Pumping Plant	940,960	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	37,856		21
Structures and Improvements (331)	1,462,974	211	22
Water Treatment Equipment (332)	4,382,654	11,769	23
Total Water Treatment Plant	5,883,484	11,980	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			23,941	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			130,978	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>154,919</u>	
PUMPING PLANT				
Land and Land Rights (320)			32,515	12
Structures and Improvements (321)			135,328	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	11,101		101,127	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			653,389	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,500	20
Total Pumping Plant	<u>11,101</u>	<u>0</u>	<u>929,859</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			37,856	21
Structures and Improvements (331)			1,463,185	22
Water Treatment Equipment (332)	45,067		4,349,356	23
Total Water Treatment Plant	<u>45,067</u>	<u>0</u>	<u>5,850,397</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,198,475	5,157	26
Transmission and Distribution Mains (343)	12,904,193	1,529,022	27
Fire Mains (344)	0		28
Services (345)	1,613,589	269,569	29
Meters (346)	1,625,394	156,652	30
Hydrants (348)	913,776	121,863	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	18,255,427	2,082,263	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	89,519		34
Office Furniture and Equipment (391)	4,440	2,019	35
Computer Equipment (391.1)	92,802	11,151	36
Transportation Equipment (392)	197,168	17,195	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	63,358	7,540	39
Laboratory Equipment (395)	25,605	525	40
Power Operated Equipment (396)	63,279	56,501	41
Communication Equipment (397)	77,172		42
SCADA Equipment (397.1)	309,935		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	923,278	94,931	
Total utility plant in service directly assignable	26,158,068	2,189,174	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	26,158,068	2,189,174	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)	5,300		1,198,332	26
Transmission and Distribution Mains (343)	180,188	(5,218,524)	9,034,503	27
Fire Mains (344)			0	28
Services (345)	12,754	(866,924)	1,003,480	29
Meters (346)	88,601	(14,610)	1,678,835	30
Hydrants (348)	9,968	(431,519)	594,152	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	296,811	(6,531,577)	13,509,302	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			89,519	34
Office Furniture and Equipment (391)	549		5,910	35
Computer Equipment (391.1)	9,110		94,843	36
Transportation Equipment (392)	41,396		172,967	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	3,220	4,113	71,791	39
Laboratory Equipment (395)	6,943		19,187	40
Power Operated Equipment (396)	46,831	(4,113)	68,836	41
Communication Equipment (397)	9,541	(6,300)	61,331	42
SCADA Equipment (397.1)	17,880		292,055	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	135,470	(6,300)	876,439	
Total utility plant in service directly assignable	488,449	(6,537,877)	21,320,916	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	488,449	(6,537,877)	21,320,916	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)		8,083	22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>8,083</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			8,083 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	8,083

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		510,398	27
Fire Mains (344)			28
Services (345)		97,667	29
Meters (346)		11,362	30
Hydrants (348)		70,646	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	690,073	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	698,156	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	698,156	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	1	5,218,524	5,728,921 27
Fire Mains (344)			0 28
Services (345)	570	866,924	964,021 29
Meters (346)	803	14,610	25,169 30
Hydrants (348)	8,919	431,519	493,246 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	10,293	6,531,577	7,211,357
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)		6,300	6,300 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	6,300	6,300
Total utility plant in service directly assignable	10,293	6,537,877	7,225,740
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,293	6,537,877	7,225,740

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	106,183	1.67%	2,187	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	106,183		2,187	
PUMPING PLANT				
Structures and Improvements (321)	35,220	2.33%	3,153	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	38,500	4.42%	4,715	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	266,726	4.42%	28,880	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	7,500	4.29%	0	15
Total Pumping Plant	347,946		36,748	
WATER TREATMENT PLANT				
Structures and Improvements (331)	637,168	3.47%	60,769	16
Water Treatment Equipment (332)	1,778,112	3.73%	158,809	17
Total Water Treatment Plant	2,415,280		219,578	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	439,793	2.76%	33,076	19
Transmission and Distribution Mains (343)	966,366	1.25%	159,501	20
Fire Mains (344)	0			21
Services (345)	299,636	2.00%	17,501	22
Meters (346)	357,100	5.00%	91,840	23
Hydrants (348)	17,687	2.20%	11,841	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					108,370	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	108,370	
321					38,373	8
322					0	9
323	11,101				32,114	10
324					0	11
325					295,606	12
326					0	13
327					0	14
328					7,500	15
	11,101	0	0	0	373,593	
331					697,937	16
332	45,067				1,891,854	17
	45,067	0	0	0	2,589,791	
341					0	18
342	5,300				467,569	19
343	180,188	13,185			932,494	20
344					0	21
345	12,754		5,285		309,668	22
346	88,601		2,003		362,342	23
348	9,968	6,865	1,321		14,016	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,080,582		313,759	
GENERAL PLANT				
Structures and Improvements (390)	61,706	2.91%	2,606	26
Office Furniture and Equipment (391)	2,783	5.88%	305	27
Computer Equipment (391.1)	54,965	25.00%	23,455	28
Transportation Equipment (392)	71,124	10.56%	19,543	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	28,466	6.25%	4,223	31
Laboratory Equipment (395)	14,541	9.09%	2,035	32
Power Operated Equipment (396)	35,291	6.07%	4,010	33
Communication Equipment (397)	31,438	10.00%	6,610	34
SCADA Equipment (397.1)	276,576	9.09%	27,361	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	576,890		90,148	
Total accum. prov. directly assignable	5,526,881		662,420	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	5,526,881		662,420	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>296,811</u>	<u>20,050</u>	<u>8,609</u>	<u>0</u>	<u>2,086,089</u>	
390					64,312	26
391	549				2,539	27
391.1	9,110				69,310	28
392	41,396		2,602		51,873	29
393					0	30
394	3,220				29,469	31
395	6,943				9,633	32
396	46,831		25,000		17,470	33
397	9,541				28,507	34
397.1	17,880				286,057	35
398					0	36
399					0	37
	<u>135,470</u>	<u>0</u>	<u>27,602</u>	<u>0</u>	<u>559,170</u>	
	<u>488,449</u>	<u>20,050</u>	<u>36,211</u>	<u>0</u>	<u>5,717,013</u>	
					0	38
	<u>488,449</u>	<u>20,050</u>	<u>36,211</u>	<u>0</u>	<u>5,717,013</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)		1.67%		3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)		2.33%		8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)		4.42%		10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)		4.42%		12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)		4.29%		15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)		3.47%	140	16
Water Treatment Equipment (332)		3.73%		17
Total Water Treatment Plant	<u>0</u>		<u>140</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)		2.76%		19
Transmission and Distribution Mains (343)		1.25%	68,422	20
Fire Mains (344)				21
Services (345)		2.00%	18,310	22
Meters (346)		5.00%	994	23
Hydrants (348)		2.20%	10,172	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					140	16
332					0	17
	0	0	0	0	140	
341					0	18
342					0	19
343	1			390,803	459,224	20
344					0	21
345	570			160,984	178,724	22
346	803			3,210	3,401	23
348	8,919	1,489		8,352	8,116	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	<u>0</u>		<u>97,898</u>	
GENERAL PLANT				
Structures and Improvements (390)		2.91%		26
Office Furniture and Equipment (391)		5.88%		27
Computer Equipment (391.1)		25.00%		28
Transportation Equipment (392)		10.56%		29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)		6.25%		31
Laboratory Equipment (395)		9.09%		32
Power Operated Equipment (396)		6.07%		33
Communication Equipment (397)		10.00%	630	34
SCADA Equipment (397.1)		9.09%		35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	<u>0</u>		<u>630</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>98,668</u>	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>98,668</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>10,293</u>	<u>1,489</u>	<u>0</u>	<u>563,349</u>	<u>649,465</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397				2,567	3,197 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,567</u>	<u>3,197</u>
	<u>10,293</u>	<u>1,489</u>	<u>0</u>	<u>565,916</u>	<u>652,802</u>
					0 38
	<u>10,293</u>	<u>1,489</u>	<u>0</u>	<u>565,916</u>	<u>652,802</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		128,573		128,573	1
February		117,468		117,468	2
March		139,376		139,376	3
April		134,124		134,124	4
May		150,171		150,171	5
June		155,759		155,759	6
July		163,160		163,160	7
August		165,880		165,880	8
September		147,350		147,350	9
October		138,165		138,165	10
November		124,102		124,102	11
December		128,239		128,239	12
Total annual pumpage	0	1,692,367	0	1,692,367	
Less: Water sold				1,389,118	13
Volume pumped but not sold				303,249	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				178,924	16
Volume related to equipment/system malfunction				75,387	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				254,311	19
Volume pumped but unaccounted for				48,938	20
Percent of water lost				3%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,833	23
Date of maximum: 8/18/2003					24
Cause of maximum:					25
Dry, Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,141	26
Date of minimum: 2/9/2003					27
Total KWH used for pumping for the year				2,097,196	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	#1	1,600	16	36	1
FOX RIVER	#2	70	7	16	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT NO. EIGHT	HIGH LIFT NO. FOUR	HIGH LIFT NO. NINE	1
Location	CEDAR STREET	HIGH LIFT ROOM	FILTER GALLERY	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1996	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,800	2,780	2,800	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	RELIANCE/WAUKESHA	10
Year Installed	1998	1996	1972	11
Type	ELECTRIC	ELECTRIC	OTHER	12
Horsepower	150	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT NO. ONE	HIGH LIFT NO. SEVEN	HIGH LIFT NO. SIX	14
Location	OLD PUMP PIT	CEDAR STREET	CEDAR STREET	15
Purpose	S	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	GOULDS	PEABODY	18
Year Installed	1955	1998	1992	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,800	2,100	1,200	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.	U.S.	23
Year Installed	1955	1998	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	125	75	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT NO. THREE	HIGH LIFT NO. TWO	LOW LIFT NO. FIVE	1
Location	HIGH LIFT ROOM	HIGH LIFT ROOM	OLD PUMP PIT	2
Purpose	B	B	S	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	FAIRBANKS-MORSE	5
Year Installed	1996	1996	1937	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,220	1,460	1,390	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FAIRBANKS-MORSE	10
Year Installed	1996	1996	1937	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	100	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT NO. FOUR	LOW LIFT NO. ONE	LOW LIFT NO. SEVEN	14
Location	OLD PUMP PIT	LOW LIFT ROOM	OLD PUMP PIT	15
Purpose	S	P	S	16
Destination	T	T	T	17
Pump Manufacturer	FAIRBANKS-MORSE	GOULDS	GOULDS	18
Year Installed	1937	1996	1960	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,390	4,300	2,800	21
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	U.S.	WESTINGHOUSE	23
Year Installed	1937	1996	1960	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	50	30	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LOW LIFT NO. SIX	LOW LIFT NO. THREE	LOW LIFT NO. TWO	1
Location	SO. OF PUMP ROOM	LOW LIFT ROOM	LOW LIFT ROOM	2
Purpose	S	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1972	1996	1996	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	2,290	2,780	8
Pump Motor or				9
Standby Engine Mfr	RELIANCE/WAUKESHA	U.S.	U.S.	10
Year Installed	1972	1996	1996	11
Type	OTHER	ELECTRIC	ELECTRIC	12
Horsepower	50	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CECIL STREET	CEDAR STREET	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1955	1958	1997	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	129	0	137	10
				11
Total capacity in gallons (actual)	300,000	2,000,000	500,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PLANT RESERVOIR	PLANT TOWER	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
Year constructed	1937	1931	5
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	6
Elevation difference in feet (See Headnote 3.)	0	139	7
Total capacity in gallons (actual)	1,000,000	600,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	33	0	0	0	33	1
M	D	1.000	958	0	0	0	958	2
L	D	1.250	43	0	0	0	43	3
M	D	1.250	78	0	0	0	78	4
L	D	1.500	324	0	0	0	324	5
M	D	1.500	1,144	0	0	0	1,144	6
L	D	2.000	41	0	0	0	41	7
M	D	2.000	2,179	0	0	0	2,179	8
M	D	3.000	210	0	0	0	210	9
M	D	4.000	10,481	0	742	0	9,739	10
P	D	4.000	144	0	0	0	144	11
M	D	6.000	288,970	0	7,353	0	281,617	12
P	D	6.000	8,334	287	0	0	8,621	13
M	D	8.000	59,315	0	62	0	59,253	14
P	D	8.000	36,797	11,851	0	0	48,648	15
M	D	10.000	112,497	0	4,430	0	108,067	16
P	D	10.000	10,153	7,061	0	0	17,214	17
M	D	12.000	39,347	90	60	0	39,377	18
M	T	12.000	2,353	0	0	1	2,354	19
P	D	12.000	13,299	8,216	0	0	21,515	20
M	D	14.000	14,131	0	0	0	14,131	21
M	T	14.000	737	0	0	0	737	22
M	D	16.000	56,601	9,673	28	0	66,246	23
M	T	16.000	7,871	3,074	0	0	10,945	24
P	T	16.000	474	109	0	0	583	25
M	T	20.000	393	525	0	0	918	26
M	T	24.000	377	0	0	0	377	27
Total Within Municipality			667,284	40,886	12,675	1	695,496	
M	D	6.000	590	0	0	0	590	28
M	D	8.000	0	0	0	0	0	29
P	D	8.000	51	0	0	0	51	30
P	D	10.000	465	0	0	0	465	31

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	12.000	3,840	0	0	0	3,840
M	D	14.000	640	0	0	0	640
M	D	16.000	5,320	0	0	0	5,320
P	T	16.000	604	0	0	0	604
Total Outside of Municipality			11,510	0	0	0	11,510
Total Utility			678,794	40,886	12,675	1	707,006

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	2,148	0	117	0	2,031		1
L	1.000	1,632	0	32	0	1,600		2
M	1.000	4,407	461	0	0	4,868		3
L	1.250	17	0	0	0	17		4
M	1.250	42	0	0	0	42		5
M	1.500	149	5	4	0	150		6
P	1.500	1	0	0	0	1		7
L	1.500	8	0	0	0	8		8
L	2.000	11	0	2	0	9		9
M	2.000	172	5	0	0	177		10
M	3.000	1	0	0	0	1		11
M	4.000	58	0	0	0	58		12
M	6.000	52	1	0	0	53		13
M	8.000	60	0	2	0	58		14
P	8.000		2			2		15
M	10.000	20	0	0	0	20		16
M	12.000	3	0	0	0	3		17
Total Utility		8,781	474	157	0	9,098	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,247	285	3	0	9,529	807	1
1.000	494	36	1	0	529	34	2
1.500	123	20	13	0	130	54	3
2.000	116	9	4	0	121	25	4
3.000	8	0	0	0	8	1	5
4.000	41	1	1	0	41	33	6
6.000	4	0	0	0	4	3	7
8.000	1	0	0	0	1	1	8
Total:	10,034	351	22	0	10,363	958	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,845	470	57	5	0	152	9,529	1
1.000	343	138	27	2	0	19	529	2
1.500	9	84	15	6	0	16	130	3
2.000	3	76	16	19	0	7	121	4
3.000	0	4	2	0	0	2	8	5
4.000	0	8	21	5	0	7	41	6
6.000	0	0	3	0	0	1	4	7
8.000	0	0	1	0	0	0	1	8
Total:	9,200	780	142	37	0	204	10,363	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	21	5	0	(2)	24	1
Within Municipality	995	72	21	2	1,048	2
Total Fire Hydrants	1,016	77	21	0	1,072	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 1,072

Number of distribution system valves end of year: 2,070

Number of distribution valves operated during year: 1,035

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Line 17: Account 623: Fuel or Power Purchased for Pumping - WE Energies electric rates increased and maintenance issues with the pumps contributed to the increase.

Line 29: Account 643: Miscellaneous Water Treatment Expense - As an incentive to encourage and promote staff participation in the design of the new water treatment plant and processes, labor costs increased due to overtime pay required for staff to attend monthly meetings throughout the year.

Lines 32 & 33: Accounts 651 and 652: Maintenance of Water Treatment Structures & Improvements and Maintenance of Water Treatment Equipment - Expenses decreased in these accounts as only necessary projects were completed due to the impending construction project.

Line 46: Account 675: Maintenance of Services - Due to the lack of snow cover many services froze and needed to be thawed in the months of January and February. Expense was incurred to insulate many of these services later in the year.

Line 52: Account 903: Customer Records & Collection Expenses - The decrease is related to the fact that these expenses are now shared with the City three ways as opposed to two with the creation and implementation of the Storm Water Utility.

Line 53: Account 904: Uncollectible Accounts - The 2002 write off is American Tissue Mills, an industrial customer that was outside the utility's service area and declared bankruptcy in September 2001.

Line 59: Account 923: Outside Services - The increase is the use of temporary staff to complete the 20 year analysis of utility records to reclassify and distribute the balance in Account 271: Contributions in Aid of Construction.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

Line 23: Account 332: Water Treatment Equipment has the following balances by subaccount.

332	Water Treatment Equipment:	\$3,640,628
332.1	Sludge Lagoon Piping & Fencing:	407,859
332.2	Sludge Lagoon Mains from Plant	273,633
332.3	Sludge Lagoon Pumping Equipment	27,236

If Adjustments for any account are nonzero, please explain.

All adjustments in column f are associated with the calculation and distribution of contributed plant except for the reclassification of distribution shoring equipment (\$4,113) from account 396 to account 394.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments are due to the calculation and distribution of contributed plant.

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

Retirements on contributed plant were calculated based on the ratio of contributed to noncontributed plant and multiplied by the contributed amount associated with the asset classification (mains, valves or manholes). This result was used to divide the total amount retired between contributed versus noncontributed. The values were minimal (less than \$1), but the aggregate of these values equated to \$1. Based on asset classification average cost, no units required retirement.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

Line 17: Account 332: Accumulated Depreciation for Water Treatment Equipment is comprised of the following subaccount balances:

Account 332	Water Treatment Equipment	1,209,641
Account 332.1	Sludge Lagoon Piping & Fencing	407,859
Account 332.2	Sludge Lagoon Mains from Plant	247,789
Account 332.3	Sludge Lagoon Pumping Equipment	26,565

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

General footnotes

All adjustments in column i are the calculated balances based on the ratio of contributed to noncontributed plant assets multiplied by the 2003 beginning accumulated depreciation account balance recorded here to balance the balance sheet.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions are financed through revenue bonds and assessments to property owners based on front footage.

Explain all reported Adjustments.

The adjustment in this column is to correct prior year rounding error.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The utility does not finance service installations or additions. The utility only finances replacement of existing service lines to the curb stop resulting from watermain replacement projects. All services from the main to the point of service (meter) are financed and owned by the property owner. The utility is responsible for maintenance and replacement of the service line from the main to the curb stop. The property owner is responsible for all other maintenance and replacement. The basis for recording service costs is the average cost associated with the current years watermain replacement project and the size and type of service line.

Meters (Page W-23)

General footnotes

The larger (1.5" and 2") residential meters are installed in waterfront properties located on either the Fox River or Lake Winnebago. The average square footage of these residences is more than 7,500 square feet. They are primarily owned by professionals, executives and influential citizens.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Reclass hydrants outside the City to inside due to annexation.
